

Report on the

# **Russell County Emergency Communications District**

**Russell County, Alabama**

**October 1, 2018 through September 30, 2020**

**Filed: February 4, 2022**



## **Department of Examiners of Public Accounts**

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*Rachel Laurie Riddle, Chief Examiner*



Rachel Laurie Riddle  
*Chief Examiner*

**State of Alabama**  
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Honorable Rachel Laurie Riddle  
Chief Examiner of Public Accounts  
Montgomery, Alabama 36130

Dear Madam:

An examination was conducted on the Russell County Emergency Communications District, Russell County, Alabama, for the period of October 1, 2018 through September 30, 2020. Under the authority of the ***Code of Alabama 1975***, Section 41-5A-19, I hereby swear to and submit this report to you on the results of the examination.

Respectfully submitted,

Marian B. Hill  
Examiner of Public Accounts

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## Department of **Examiners of Public Accounts**

### **SUMMARY**

#### **Russell County Emergency Communications District October 1, 2018 through September 30, 2020**

The Russell County Emergency Communications District, Russell County, Alabama, (hereinafter referred to as the “District”) was established pursuant to the *Code of Alabama 1975*, Section 11-98-2, and is responsible for providing emergency communication services in Russell County. This includes the operation and administration of duties for which they were elected or appointed, which includes, but is not limited to: (1) To establish, operate, maintain, and replace an emergency communication system; (2) To establish a common addressing and location identification program; and (3) To establish the emergency service number data base to facilitate efficient operation of the system.

This report presents the results of an examination of the District and a review of the District’s compliance with applicable laws and regulations of the State of Alabama in accordance with the requirements of the Department of Examiners of Public Accounts under the authority of the *Code of Alabama 1975*, Section 41-5A-12 and the *Code of Alabama 1975*, Section 11-98-6(e).

### **FINDING**

An instance of noncompliance with state and local laws and regulations and other matters was found during the examination as shown on the Schedule of State and Local Compliance and Other Findings, and it is summarized below.

- ◆ 2020-001 relates to the District submitting incorrect financial information to the Department of Examiners of Public Accounts. This finding was previously reported as Finding 2018-001.

### **EXIT CONFERENCE**

Board members and administrative personnel, as reflected on Exhibit 2, were invited to discuss the results of this examination at an exit conference. Individuals in attendance were Director: Dana C. Murphy and Board Members: Ferdinard Crawford and Ronnie Reed. Representing the Department of Examiners of Public Accounts was: David J. Lane, Sr., Audit Manager.

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*Schedule of State and Local  
Compliance and Other Findings*

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## *Schedule of State and Local Compliance and Other Findings*

### *October 1, 2018 through September 30, 2020*

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Ref. No.	Finding/Noncompliance
2020-001	<p><b><u>Finding:</u></b></p> <p>The <i>Code of Alabama 1975</i>, Section 11-98-13.1, authorizes the Department of Examiners of Public Accounts to promulgate rules and a common financial reporting format for annual reporting requirements applicable to all communications districts. This information is to be used by the Permanent Oversight Commission on 911 to monitor 911 surcharge rates, 911 revenues, and the uses of 911 funds on an ongoing annual basis. During the review of the District's compilation of the receipts and disbursements reported in accordance with the <i>Code of Alabama 1975</i>, Section 11-98-13.1, the total receipts and disbursements were not supported by the District's financial records. The Director failed to record amounts for transactions added to or deducted from the District's bank account in its financial records. As a result, the Permanent Oversight Commission on 911 received inaccurate financial information and could have reached inaccurate conclusions based on the information provided. This finding was previously reported as Finding 2018-001.</p> <p><b><u>Recommendation:</u></b></p> <p>The District should implement an adequate system of controls over financial reporting to ensure all receipts and disbursements are recorded in its financial records and accurately reported in the annual reports submitted in accordance with the <i>Code of Alabama 1975</i>, Section 11-98-13.1.</p>

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# *Financial Information*

***Summary of Receipts, Disbursements and Cash Balances***  
***October 1, 2018 through September 30, 2020***

	<b>Fiscal Year 2019</b>	<b>Fiscal Year 2020</b>	<b>Total</b>
<b><u>Receipts</u></b>			
911 Revenue	\$ 854,381.32	\$ 900,007.97	\$ 1,754,389.29
County Funding	60,475.34	16,364.92	76,840.26
Municipal Funding	27,745.50	53,067.26	80,812.76
Interest	1,263.07	1,322.25	2,585.32
Other	2,918.19	13,092.78	16,010.97
Total Receipts	<u>946,783.42</u>	<u>983,855.18</u>	<u>1,930,638.60</u>
<b><u>Disbursements</u></b>			
Personnel Expenditures	174,031.34	209,806.57	383,837.91
911 Related Expenses	421,866.48	591,511.96	1,013,378.44
Office Expense	85,056.25	75,342.79	160,399.04
Training and Education Expenses	1,043.95	7,469.28	8,513.23
Vehicle Expenses	4,063.93	5,670.39	9,734.32
Total Disbursements	<u>686,061.95</u>	<u>889,800.99</u>	<u>1,575,862.94</u>
Excess (Deficit) of Receipts Over Disbursements	260,721.47	94,054.19	354,775.66
Cash Balances - Beginning of Year	<u>734,550.08</u>	<u>995,271.55</u>	<u>734,550.08</u>
Cash Balances - End of Year	<u>\$ 995,271.55</u>	<u>\$ 1,089,325.74</u>	<u>\$ 1,089,325.74</u>



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## *Additional Information*

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***Board Members and Administrative Personnel***  
***October 1, 2018 through September 30, 2020***

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<b>Board Members</b>		<b>Term Expires</b>
Ross E. Robinson	Chairman	2020
Ferdinard Crawford	Vice-Chairman	2024
William Friend	Treasurer	2022
Clifton Smith	Member	2022
Eddie Seymour	Member	2021
Ronnie Reed	Member	2025
Brenda Sanks	Member	2022
Johnny Crouch	Member	2024
<b><u>Administrative Personnel</u></b>		
Dana C. Murphy	Director (*)	Indefinite
Rod Powell	Director (**)	2018

(\*) Replaced Mr. Powell on January 1, 2019

(\*\*) Retired on December 31, 2018